



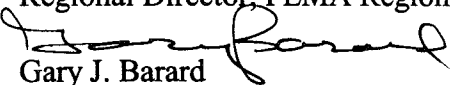
DEPARTMENT OF HOMELAND SECURITY

Office of Inspector General
Atlanta Field Office - Audit Division
3003 Chamblee Tucker Rd
Atlanta, GA 30341

May 20, 2003

MEMORANDUM

TO: Kenneth O. Burris, Jr.
Regional Director, FEMA Region IV

FROM: 
Gary J. Barard
Field Office Director

SUBJECT: Nashville-Davidson County, Tennessee
FEMA Disaster No. 1275-DR-TN
Audit Report DA-09-03

The Office of Inspector General (OIG) audited public assistance funds awarded to Nashville-Davidson County, Tennessee. The objective of the audit was to determine whether the County accounted for and expended FEMA funds according to federal regulations and FEMA guidelines.

The County received an award of \$1.2 million from the Tennessee Emergency Management Agency, a FEMA grantee, to remove debris, provide emergency protective measures, and repair buildings damaged as a result of a tornado in May 1999. The award provided 75 percent FEMA funding for 5 large projects and 1 small project¹. Audit work was limited to the \$1,175,958 awarded and claimed under the 5 large projects.

The audit covered the period May 1999 to August 2001. During this period, the County received \$881,969 of FEMA funds under the 5 large projects.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to generally accepted government auditing standards. The audit included tests of the County's accounting records, a judgmental sample of expenditures, and other auditing procedures considered necessary under the circumstances.

¹ According to FEMA regulations, a large project costs \$47,800 or more and a small project costs less than \$47,800.

The OIG determined that the County accounted for and used FEMA funds according to federal regulations and FEMA guidelines. On April 30, 2003, County officials were informed of the audit results. Since this report contains no recommendations, a response is not required.

Should you have any questions, or require additional information concerning this report, please contact me or David Kimble at (770) 220-5242.